

**UNIFIED SCHOOL DISTRICT NO. 371**  
**Montezuma, Kansas 67867**

**FINANCIAL STATEMENT**  
**For the Fiscal Year Ended June 30, 2014**

**VONFELDT, BAUER & VONFELDT, CHTD.**  
**Certified Public Accountants**  
**Larned, Kansas 67550**

UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS

Financial Statement  
Regulatory Basis  
For the Year Ended June 30, 2014

TABLE OF CONTENTS

<u>Item</u>	<u>Page Number</u>
FINANCIAL SECTION	
Auditors' Report on Financial Statement	1-2
Summary Statement of Receipts, Expenditures and Unencumbered Cash	3-4
Notes to the Financial Statement	5-12
REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION	
Schedule 1	
Summary of Expenditures - Actual and Budget	13-14
Schedule 2	
Schedule of Receipts and Expenditures - Actual and Budget	
General Funds	15-19
Special Purpose Funds	20-37
Bond and Interest Fund	38
Schedule 3	
Summary of Receipts and Disbursements - Agency Funds	39
Schedule 4	
Schedule of Receipts, Expenditures and Unencumbered Cash - District Activity Funds	40-41
SUPPLEMENTARY INFORMATION	
Schedule 5	
Graphical Analysis	42-57

This page intentionally left blank.

# VONFELDT, BAUER & VONFELDT, CHTD.

CERTIFIED PUBLIC ACCOUNTANTS

Telephone: (620) 285-2107

MEMBERS OF AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS AND

818 Broadway

Fax (620) 285-2110

KANSAS SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

P.O. Box 127

Larned, KS 67550

## INDEPENDENT AUDITORS' REPORT

Board of Education  
Unified School District No. 371  
Montezuma, Kansas 67867

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 371, Montezuma, Kansas, a municipality, as of and for the year ended June 30, 2014 and the related notes to the financial statement.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles*

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 371, Montezuma, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

*Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 371, Montezuma, Kansas as of June 30, 2014, or changes in financial position and cash flows thereof for the year then ended.

*Opinion on Regulatory Basis of Accounting*

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 371, Montezuma, Kansas as of June 30, 2014, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

*Report on Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, summary of receipts and disbursements-agency funds and schedule of receipts, expenditures and unencumbered cash-district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. The graphical analysis (Schedule 5 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the financial statement nor required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

The 2013 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2014 basic financial statement upon which we rendered an unmodified opinion dated December 10, 2014. The 2013 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such 2013 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2013 basic financial statement. The 2013 comparative information was subjected to the auditing procedures applied in the audit of the 2013 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2013 basic financial statement or to the 2013 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2013 comparative information is fairly stated in all material respects in relation to the 2013 basic financial statement as a whole, on the basis of accounting described in Note 1.

VONFELDT, BAUER & VONFELDT, CHTD.  
Certified Public Accountants  
Larned, Kansas

December 10, 2014

UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
Summary Statement of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2014

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
General Funds:		
General Fund	\$ (0.44)	\$ 6.06
Supplemental General Fund	56,668.57	0.00
Special Purpose Funds:		
At-Risk (4 Yr Old Fund)	34,465.46	0.00
At-Risk Fund	73,998.73	0.00
Bilingual Education Fund	62,216.93	0.00
Capital Outlay Fund	274,861.48	0.00
Driver Training Fund	13,909.64	0.00
Food Service Fund	52,463.63	0.00
Professional Development Fund	11,831.01	0.00
Special Education Fund	115,166.75	0.00
Vocational Education Fund	35,114.48	0.00
Gifts and Grants Fund	830,436.93	0.00
KPERs Special Retirement Fund	0.00	0.00
Contingency Reserve Fund	190,275.00	0.00
Textbook Rental Fund	36,404.89	0.00
Recreation Commission Fund	2,828.88	0.00
Recreation Commission Employee Benefit Fund	458.97	0.00
Title I Fund	0.00	0.00
Title II-A Fund	0.00	0.00
REAP Grant Fund	0.00	0.00
District Activity Funds	8,067.71	0.00
Bond and Interest Funds:		
Bond and Interest Fund	266,228.08	0.00
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 2,065,396.70</u>	<u>\$ 6.06</u>
Composition of Cash:		

The notes to the financial statement are an integral part of this statement.

<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 2,067,844.62	\$ 2,067,845.29	\$ 4.95	\$ 20,909.84	\$ 20,914.79
676,875.05	665,031.00	68,512.62	24,346.90	92,859.52
47,000.00	55,779.36	25,686.10	0.00	25,686.10
157,782.95	168,806.73	62,974.95	0.00	62,974.95
72,000.00	89,682.17	44,534.76	115.00	44,649.76
147,061.51	166,436.73	255,486.26	112,293.36	367,779.62
5,007.00	13,241.45	5,675.19	0.00	5,675.19
181,750.35	181,030.24	53,183.74	284.29	53,468.03
11,000.00	13,154.81	9,676.20	206.56	9,882.76
179,910.07	215,881.85	79,194.97	0.00	79,194.97
93,660.77	93,901.27	34,873.98	0.00	34,873.98
132,105.49	11,976.08	950,566.34	1,337.00	951,903.34
163,262.40	163,262.40	0.00	0.00	0.00
0.00	0.00	190,275.00	0.00	190,275.00
0.00	18,874.08	17,530.81	16,133.98	33,664.79
70,286.46	73,115.34	0.00	0.00	0.00
9,045.60	9,504.57	0.00	0.00	0.00
33,994.00	33,994.00	0.00	0.00	0.00
9,321.00	9,321.00	0.00	0.00	0.00
17,938.00	17,938.00	0.00	0.00	0.00
37,291.36	37,338.81	8,020.26	0.00	8,020.26
<u>334,771.80</u>	<u>288,125.00</u>	<u>312,874.88</u>	<u>0.00</u>	<u>312,874.88</u>
<u>\$ 4,447,908.43</u>	<u>\$ 4,394,240.18</u>	<u>\$ 2,119,071.01</u>	<u>\$ 175,626.93</u>	<u>\$ 2,294,697.94</u>
		NOW Accounts		\$ 1,788,701.16
		Certificates of Deposit		<u>544,000.00</u>
		Total Cash		2,332,701.16
		Agency Funds per Schedule 3		<u>(38,003.22)</u>
		Total Reporting Entity (Excluding Agency Funds)		<u>\$ 2,294,697.94</u>

UNIFIED SCHOOL DISTRICT NO. 371  
NOTES TO THE FINANCIAL STATEMENT  
June 30, 2014

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Unified School District No. 371, Montezuma, Kansas (District) is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District No. 371 (the municipality) and does not include any of its related municipal entities.

B. REGULATORY BASIS FUND TYPES

General fund - the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose fund - used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest fund - used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Agency fund - funds used to report assets held by the municipality in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

C. BASIS OF ACCOUNTING

*Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America.* The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

D. CASH AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available. Cash and investments consist of interest bearing checking accounts and certificates of deposit. Earnings from these investments are allocated to designated funds. Cash and investments are stated at cost.



#### E. AD VALOREM TAX REVENUE

The determination of assessed valuation and the collection of property taxes for all political subdivisions in the State of Kansas are the responsibility of the various counties. The County Appraiser annually determines assessed valuation and the County Clerk spreads the annual assessment on the tax rolls. One-half of the property taxes are due December 20 and distributed to the District by January 20. The second half is due May 10 and distributed to the District by June 5. The District Treasurer draws available funds from the County Treasurer at designated times throughout the year.

#### F. REIMBURSED EXPENSES

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis accounting.

#### G. USE OF ESTIMATES

The preparation of the financial statement on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the amounts reported in the financial statement and accompanying notes. Actual results may differ from those estimates.

#### Note 2 - BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments during the year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

Adjustment to Comply with Legal Max: Districts should use this line item (for use in the budget column only) to adjust the certified budget to comply with the "Legal Max" budget. The State Board of Education calculates the "Legal Max" budget using enrollment figures. The District's budgeted expenditures are limited to the lower of the published budget or the "Legal Max" budget.

## Note 2 - BUDGETARY INFORMATION (Cont'd.)

Adjustment for Qualifying Budget Credits: District may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, reimbursements, gifts and donations and receipts authorized by law to be spent as if they were reimbursed expenses.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds:

Gifts and Grants Fund	Title II-A Fund
Contingency Reserve Fund	REAP Grant Fund
Textbook Rental Fund	District Activity Funds
Title I Fund	

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

## Note 3 - COMPLIANCE WITH KANSAS STATUTES

Management is aware of no statutory violations for the period covered by the audit.

## Note 4 - DEPOSITS

K.S.A. 9-1401 established the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the bank to pledge securities for deposits in excess of FDIC Coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investments of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

*Concentration of credit risk* . State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

*Custodial credit risk - deposits* . Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance, bank guarantee bonds, or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All deposits were legally secured at June 30, 2014.

Note 4 - DEPOSITS (Cont'd.)

At June 30, 2014 the District's carrying amount of deposits was \$2,332,701.16 and the bank balance was \$2,372,717.21. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,021.02 was covered by federal depository insurance, and \$2,122,696.19 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Note 5 - IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$157,163.00 (\$146,704.00 in General and \$10,459.00 in Supplemental General) subsequent to June 30, 2014 and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2014.

Note 6 - SUMMARY OF INDEBTEDNESS

The District is subject to the statutes of the State of Kansas that limits the net bonded debt. The debt outstanding may not exceed 14% of the assessed value of all tangible taxable property within the District unless additional authority is granted by the Kansas State Board of Education. The amount of bonds outstanding is computed exclusive of certain bonds specifically exempted from this limitation. At June 30, 2014, the statutory limit for the District was \$2,458,099.14. The outstanding bond principal represents 13.44% of the District valuation.

## Note 7 - LONG-TERM DEBT

Changes in long-term liabilities for the District for the year ended June 30, 2014 were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity
General obligation bonds:				
Refunding Series 2009	3.00 - 4.00%	5/01/2009	\$ 2,950,000.00	9/01/2022
Capital leases payable:				
Apple Computer Equipment	1.90%	6/14/2012	119,364.65	7/14/2014
Total contractual indebtedness				

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	06/30/2015	06/30/2016	06/30/2017
Principal:			
General obligation bonds	\$ 205,000.00	\$ 215,000.00	\$ 230,000.00
Total principal	205,000.00	215,000.00	230,000.00
Interest:			
General obligation bonds	87,125.00	80,825.00	73,000.00
Total interest	87,125.00	80,825.00	73,000.00
Total principal and interest	\$ 292,125.00	\$ 295,825.00	\$ 303,000.00

<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
\$ 2,555,000.00	\$ 0.00	\$ 195,000.00	\$ 2,360,000.00	\$ 93,125.00
<u>39,783.52</u>	<u>0.00</u>	<u>39,783.52</u>	<u>0.00</u>	<u>755.89</u>
<u>\$ 2,594,783.52</u>	<u>\$ 0.00</u>	<u>\$ 234,783.52</u>	<u>\$ 2,360,000.00</u>	<u>\$ 93,880.89</u>

<u>06/30/2018</u>	<u>06/30/2019</u>	<u>6/30/2020 - 06/30/2024</u>	<u>Total</u>
<u>\$ 245,000.00</u>	<u>\$ 260,000.00</u>	<u>\$ 1,205,000.00</u>	<u>\$ 2,360,000.00</u>
<u>245,000.00</u>	<u>260,000.00</u>	<u>1,205,000.00</u>	<u>2,360,000.00</u>
<u>63,500.00</u>	<u>53,400.00</u>	<u>100,100.00</u>	<u>457,950.00</u>
<u>63,500.00</u>	<u>53,400.00</u>	<u>100,100.00</u>	<u>457,950.00</u>
<u>\$ 308,500.00</u>	<u>\$ 313,400.00</u>	<u>\$ 1,305,100.00</u>	<u>\$ 2,817,950.00</u>

## Note 8 - INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	At-Risk	K.S.A. 72-6428	\$ 7,000.00
General	Capital Outlay	K.S.A. 72-6428	81,000.00
General	Special Education	K.S.A. 72-6428	172,742.86
General	Vocational Education	K.S.A. 72-6428	30,269.03
Supplemental General	At-Risk (4 Yr Old)	K.S.A. 72-6433	47,000.00
Supplemental General	At-Risk	K.S.A. 72-6433	150,000.00
Supplemental General	Bilingual Education	K.S.A. 72-6433	72,000.00
Supplemental General	Food Service	K.S.A. 72-6433	65,000.00
Supplemental General	Professional Development	K.S.A. 72-6433	11,000.00
Supplemental General	Special Education	K.S.A. 72-6433	1,028.12
Supplemental General	Vocational Education	K.S.A. 72-6433	63,391.74

## Note 9 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

*Other Post Employment Benefits*. As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

*Compensated Absences*. Certified employees earn ten days of sick leave each fiscal year accumulative up to fifty days. Full time, twelve month employees earn twelve days of sick leave each fiscal year accumulative up to sixty days. Part time employees will earn one day of sick leave per month accumulative up to sixty days. Certified employees following the fifth year of consecutive employment, upon termination of employment due to resignation only, will be compensated for any unused sick leave up to a maximum of fifty days at varying rates. Classified employees following the sixth year of consecutive employment, upon termination of employment due to resignation or retirement, will be compensated for unused sick leave at varying rates and varying days. The potential liability for sick leave as of June 30, 2014 and 2013 is \$22,346.00 and \$24,035.00, respectively, which is a net change of (\$1,689.00).

Certified employees earn three days of personal leave each fiscal year and classified employees earn two days of personal leave each year, non-accumulative to the next fiscal year. Employees will be compensated for unused personal leave at a rate of \$75.00 per day. This payment is made with the last check of the fiscal year, therefore, there is no potential liability for unused personal leave as of June 30, 2014.

Full time, twelve month employees earn vacation leave at varying rates. Employees earn a half day vacation for each month worked in the first year of employment; one day vacation for each month worked in the second through fourth year of employment; and one and one quarter days of vacation for each month worked in the fifth year and on. After serving consecutive twenty years employees will earn twenty days of vacation each fiscal year. Vacation leave is not accumulative, therefore, there is no potential liability for unused vacation leave as of June 30, 2014.

#### Note 10 - DEFINED BENEFIT PENSION PLAN

*Plan description.* The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 7-4901, etc. seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

*Funding Policy.* K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% from July 1 through December 31, 2013 and 5% from January 1 through June 30, 2014 of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employee's contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

The State of Kansas is required to contribute the statutory required employers share.

#### Note 11 - RISK MANAGEMENT

The District is exposed to various risks of losses related to torts; thefts of, damages to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District obtains coverage from commercial insurance companies in order to effectively manage risk. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years. The District does not participate in a public entity risk pool.

#### Note 12 - LEASE COMMITMENTS

##### Operating Leases:

The District has entered into an operating lease for copiers which contains cancellation provisions and is subject to annual appropriations. For the year ended June 30, 2014 rent expenditures were \$7,844.22. These expenditures were made from the General Fund.

#### Note 13 - SUBSEQUENT EVENTS

The District has evaluated events subsequent to year end through December 10, 2014, and does not believe any events have occurred which effect the financial statement as presented.

**REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION**



UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2014

Funds	Certified Budget	Adjustment to Comply with Legal Max
General Funds:		
General Fund	\$ 1,971,964.00	\$ (46,823.00)
Supplemental General Fund	675,060.00	(10,269.00)
Special Purpose Funds:		
At-Risk (4 Yr Old) Fund	79,466.00	XXXXXXXXXX
At-Risk Fund	223,999.00	XXXXXXXXXX
Bilingual Education Fund	137,217.00	XXXXXXXXXX
Capital Outlay Fund	325,160.00	XXXXXXXXXX
Driver Training Fund	25,068.00	XXXXXXXXXX
Food Service Fund	230,689.00	XXXXXXXXXX
Professional Development Fund	21,971.00	XXXXXXXXXX
Special Education Fund	344,922.00	XXXXXXXXXX
Vocational Education Fund	114,351.00	XXXXXXXXXX
KPERs Special Retirement Fund	184,259.00	XXXXXXXXXX
Recreation Commission Fund	80,000.00	XXXXXXXXXX
Recreation Commission Employee Benefit Fund	11,000.00	XXXXXXXXXX
Bond and Interest Funds:		
Bond and Interest Fund	289,125.00	XXXXXXXXXX

<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
\$ 142,704.29	\$ 2,067,845.29	\$ 2,067,845.29	\$ 0.00
240.00	665,031.00	665,031.00	0.00
0.00	79,466.00	55,779.36	(23,686.64)
0.00	223,999.00	168,806.73	(55,192.27)
0.00	137,217.00	89,682.17	(47,534.83)
0.00	325,160.00	166,436.73	(158,723.27)
0.00	25,068.00	13,241.45	(11,826.55)
0.00	230,689.00	181,030.24	(49,658.76)
0.00	21,971.00	13,154.81	(8,816.19)
0.00	344,922.00	215,881.85	(129,040.15)
0.00	114,351.00	93,901.27	(20,449.73)
0.00	184,259.00	163,262.40	(20,996.60)
0.00	80,000.00	73,115.34	(6,884.66)
0.00	11,000.00	9,504.57	(1,495.43)
0.00	289,125.00	288,125.00	(1,000.00)

UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
GENERAL FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 293,542.90	\$ 327,238.82	\$ 294,100.00	\$ 33,138.82
Delinquent Tax	2,137.16	1,133.86	2,969.00	(1,835.14)
Mineral Production Tax	2,308.50	1,810.65	3,000.00	(1,189.35)
Local Sources:				
Reimbursements	118,537.01	142,704.29	0.00	142,704.29
State Aid:				
Equalization Aid	1,466,693.00	1,452,312.00	1,495,895.00	(43,583.00)
Special Education Aid	142,690.00	142,645.00	176,000.00	(33,355.00)
Total Receipts	<u>2,025,908.57</u>	<u>2,067,844.62</u>	<u>\$ 1,971,964.00</u>	<u>\$ 95,880.62</u>
Expenditures				
Instruction:				
Salaries	618,332.88	632,911.53	624,000.00	8,911.53
Employee Benefits	166,706.23	191,017.73	175,000.00	16,017.73
Purchased Professional Services	46,620.24	37,881.89	50,000.00	(12,118.11)
Other Purchased Services	5,474.50	6,302.26	6,000.00	302.26
Supplies	36,118.69	46,169.13	37,000.00	9,169.13
Property (Equip & Furn)	4,540.90	2,546.60	5,000.00	(2,453.40)
Other	949.89	444.65	1,000.00	(555.35)
Student Support Services:				
Salaries	53,457.00	54,841.55	55,000.00	(158.45)
Employee Benefits	4,064.22	4,169.94	4,300.00	(130.06)
Purchased Professional Services	1,143.95	1,050.48	1,250.00	(199.52)
Instructional Support Staff:				
Salaries	58,706.30	43,527.77	60,500.00	(16,972.23)
Employee Benefits	12,761.06	6,004.95	13,000.00	(6,995.05)
Purchased Professional Services	965.00	149.00	1,000.00	(851.00)
Supplies	2,971.48	3,154.72	0.00	3,154.72
General Administration:				
Salaries	90,697.48	89,702.94	94,000.00	(4,297.06)
Employee Benefits	22,066.42	22,619.47	23,500.00	(880.53)
Purchased Professional Services	13,033.68	13,564.67	14,000.00	(435.33)
Purchased Property Services	6,331.97	5,036.50	7,000.00	(1,963.50)
Other Purchased Services	74,983.88	76,718.67	79,000.00	(2,281.33)
Supplies	4,515.84	5,694.16	5,000.00	694.16
Other	6,938.36	8,188.00	7,000.00	1,188.00

UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
GENERAL FUND (Cont'd.)  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
School Administration:				
Salaries	189,513.48	190,040.60	193,000.00	(2,959.40)
Employee Benefits	34,923.35	36,736.16	36,500.00	236.16
Purchased Professional Services	200.00	75.00	0.00	75.00
Other Purchased Services	4,712.07	4,608.15	5,000.00	(391.85)
Supplies	3,316.56	3,242.70	3,500.00	(257.30)
Operations & Maintenance:				
Salaries	106,253.99	109,388.84	108,000.00	1,388.84
Employee Benefits	24,849.20	24,169.05	26,500.00	(2,330.95)
Purchased Professional Services	200.01	136.00	50.00	86.00
Purchased Property Services	14,831.12	21,607.16	15,500.00	6,107.16
Supplies	6,067.60	8,492.27	5,000.00	3,492.27
Electricity	11,499.95	3,927.65	15,000.00	(11,072.35)
Motor Fuel	2,653.96	2,570.36	5,000.00	(2,429.64)
Property (Equip & Furn)	0.00	134.45	0.00	134.45
Vehicle Operating Services:				
Salaries	54,766.38	52,840.97	56,000.00	(3,159.03)
Employee Benefits	9,774.13	11,460.21	10,500.00	960.21
Motor Fuel	35,311.09	35,432.47	45,000.00	(9,567.53)
Vehicle & Maintenance Services:				
Purchased Professional Services	30,369.81	20,274.75	8,864.00	11,410.75
Operating Transfers:				
To At-Risk	40,000.00	7,000.00	0.00	7,000.00
To Capital Outlay	46,147.92	81,000.00	0.00	81,000.00
To Special Education	144,138.42	172,742.86	176,000.00	(3,257.14)
To Vocational Education	35,000.00	30,269.03	0.00	30,269.03
Adjustment to Comply with Legal Max			(46,823.00)	46,823.00
Legal General Fund Budget	2,025,909.01	2,067,845.29	1,925,141.00	142,704.29
Adjustment for Qualifying Budget Credits			142,704.29	(142,704.29)
Total Expenditures	2,025,909.01	2,067,845.29	\$ 2,067,845.29	\$ 0.00

UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
GENERAL FUND (Cont'd.)  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts Over (Under) Expenditures	(0.44)	(0.67)		
Unencumbered Cash, Beginning	(186,360.00)	(0.44)		
Beginning Cash Adjustment	186,360.00	0.00		
Prior Year Cancelled Encumbrances	<u>0.00</u>	<u>6.06</u>		
Unencumbered Cash, Ending	<u>\$ (0.44)</u>	<u>\$ 4.95</u>		

UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
SUPPLEMENTAL GENERAL FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 417,079.87	\$ 423,935.15	\$ 364,291.00	\$ 59,644.15
Delinquent Tax	3,692.13	1,718.61	4,223.00	(2,504.39)
Motor Veh./16-20M Veh. Tax	64,246.25	62,328.56	61,245.00	1,083.56
Recreational Vehicle Tax	848.39	713.73	919.00	(205.27)
Local Sources:				
Reimbursements	22,330.40	240.00	0.00	240.00
State Aid:				
Equalization Aid	184,591.00	187,939.00	187,714.00	225.00
Total Receipts	<u>692,788.04</u>	<u>676,875.05</u>	<u>\$ 618,392.00</u>	<u>\$ 58,483.05</u>
Expenditures				
Instruction:				
Salaries	18,333.97	13,845.50	20,000.00	(6,154.50)
Employee Benefits	1,229.42	1,075.15	1,275.00	(199.85)
Purchased Professional Services	85,804.86	68,798.23	60,000.00	8,798.23
Supplies	35,758.39	29,529.32	10,585.00	18,944.32
Property (Equip & Furn	2,596.00	0.00	0.00	0.00
General Administration:				
Purchased Property Services	448.60	0.00	500.00	(500.00)
Other Purchased Services	6,971.31	4,767.90	7,500.00	(2,732.10)
Supplies	1,440.50	6,035.39	1,500.00	4,535.39
School Administration:				
Purchased Professional Services	0.00	175.00	0.00	175.00
Other Purchased Services	4,310.88	4,705.79	5,000.00	(294.21)
Supplies	1,400.30	5,364.20	1,500.00	3,864.20
Operations & Maintenance:				
Purchased Property Services	34,960.09	36,848.57	14,500.00	22,348.57
Supplies	5,707.58	6,630.49	6,000.00	630.49
Heating	29,674.64	42,421.06	35,000.00	7,421.06
Electricity	24,051.79	33,137.80	30,000.00	3,137.80
Motor Fuel	1,961.03	2,276.74	1,700.00	576.74

UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
 SUPPLEMENTAL GENERAL FUND (Cont'd.)  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
Operating Transfers:				
To At-Risk (4 Yr Old)	35,000.00	47,000.00	45,000.00	2,000.00
To At-Risk	130,000.00	150,000.00	150,000.00	0.00
To Bilingual Education	75,000.00	72,000.00	75,000.00	(3,000.00)
To Driver Training	10,000.00	0.00	5,000.00	(5,000.00)
To Food Service	70,000.00	65,000.00	65,000.00	0.00
To Professional Development	10,000.00	11,000.00	10,000.00	1,000.00
To Special Education	37,551.04	1,028.12	50,000.00	(48,971.88)
To Vocational Education	60,000.00	63,391.74	80,000.00	(16,608.26)
Adjustment to Comply with Legal Max			(10,269.00)	10,269.00
Legal Supplemental General Fund Budget	682,200.40	665,031.00	664,791.00	240.00
Adjustment for Qualifying Budget Credits			240.00	(240.00)
Total Expenditures	<u>682,200.40</u>	<u>665,031.00</u>	<u>\$ 665,031.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	10,587.64	11,844.05		
Unencumbered Cash, Beginning	36,019.93	56,668.57		
Beginning Cash Adjustment	<u>10,061.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 56,668.57</u>	<u>\$ 68,512.62</u>		

UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
 AT-RISK (4 YR OLD) FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	\$ 21,616.75	\$ 0.00	\$ 0.00	\$ 0.00
Operating Transfers:				
From Supplemental General	<u>35,000.00</u>	<u>47,000.00</u>	<u>45,000.00</u>	<u>2,000.00</u>
Total Receipts	<u>56,616.75</u>	<u>47,000.00</u>	<u>\$ 45,000.00</u>	<u>\$ 2,000.00</u>
Expenditures				
Instruction:				
Salaries	45,290.41	43,899.85	47,500.00	(3,600.15)
Employee Benefits	10,129.79	11,182.82	11,000.00	182.82
Supplies	837.99	696.69	1,000.00	(303.31)
Other	<u>0.00</u>	<u>0.00</u>	<u>19,966.00</u>	<u>(19,966.00)</u>
Total Expenditures	<u>56,258.19</u>	<u>55,779.36</u>	<u>\$ 79,466.00</u>	<u>\$ (23,686.64)</u>
Receipts Over (Under) Expenditures	358.56	(8,779.36)		
Unencumbered Cash, Beginning	<u>34,106.90</u>	<u>34,465.46</u>		
Unencumbered Cash, Ending	<u>\$ 34,465.46</u>	<u>\$ 25,686.10</u>		



UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
 AT-RISK FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	\$ 0.00	\$ 782.95	\$ 0.00	\$ 782.95
Operating Transfers:				
From General	40,000.00	7,000.00	0.00	7,000.00
From Supplemental General	<u>130,000.00</u>	<u>150,000.00</u>	<u>150,000.00</u>	<u>0.00</u>
Total Receipts	<u>170,000.00</u>	<u>157,782.95</u>	<u>\$ 150,000.00</u>	<u>\$ 7,782.95</u>
Expenditures				
Instruction:				
Salaries	152,692.61	157,618.91	155,000.00	2,618.91
Employee Benefits	11,438.92	7,818.86	12,400.00	(4,581.14)
Supplies	11,802.68	3,205.46	12,250.00	(9,044.54)
Other	<u>275.05</u>	<u>163.50</u>	<u>44,349.00</u>	<u>(44,185.50)</u>
Total Expenditures	<u>176,209.26</u>	<u>168,806.73</u>	<u>\$ 223,999.00</u>	<u>\$ (55,192.27)</u>
Receipts Over (Under) Expenditures	(6,209.26)	(11,023.78)		
Unencumbered Cash, Beginning	<u>80,207.99</u>	<u>73,998.73</u>		
Unencumbered Cash, Ending	<u>\$ 73,998.73</u>	<u>\$ 62,974.95</u>		

UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
 BILINGUAL EDUCATION FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From Supplemental General	\$ 75,000.00	\$ 72,000.00	\$ 75,000.00	\$ (3,000.00)
Total Receipts	<u>75,000.00</u>	<u>72,000.00</u>	<u>\$ 75,000.00</u>	<u>\$ (3,000.00)</u>
Expenditures				
Instruction:				
Salaries	67,234.83	82,997.63	70,000.00	12,997.63
Employee Benefits	5,087.79	5,010.98	5,600.00	(589.02)
Other Purchased Services	2,275.00	1,310.00	2,500.00	(1,190.00)
Supplies	491.43	248.56	500.00	(251.44)
Other	<u>0.00</u>	<u>115.00</u>	<u>58,617.00</u>	<u>(58,502.00)</u>
Total Expenditures	<u>75,089.05</u>	<u>89,682.17</u>	<u>\$ 137,217.00</u>	<u>\$ (47,534.83)</u>
Receipts Over (Under) Expenditures	(89.05)	(17,682.17)		
Unencumbered Cash, Beginning	<u>62,305.98</u>	<u>62,216.93</u>		
Unencumbered Cash, Ending	<u>\$ 62,216.93</u>	<u>\$ 44,534.76</u>		

UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
 CAPITAL OUTLAY FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 1,590.16	\$ 19,003.15	\$ 17,376.00	\$ 1,627.15
Delinquent Tax	201.08	6.55	16.00	(9.45)
Motor Veh./16-20M Veh. Tax	243.96	239.63	234.00	5.63
Recreational Vehicle Tax	3.22	2.74	3.00	(0.26)
Local Sources:				
Interest on Idle Funds	5,154.87	4,069.83	8,000.00	(3,930.17)
Other Receipts from Local Sources	32,780.25	42,739.61	30,000.00	12,739.61
Operating Transfers:				
From General	46,147.92	81,000.00	0.00	81,000.00
Total Receipts	86,121.46	147,061.51	\$ 55,629.00	\$ 91,432.51
Expenditures				
Instruction:				
Property (Equip & Furn)	94,651.35	53,593.86	100,000.00	(46,406.14)
General Administration:				
Property (Equip & Furn)	0.00	587.40	0.00	587.40
Transportation:				
Property (Equip & Buses)	0.00	84,292.00	115,787.00	(31,495.00)
Other Support Services:				
Property (Equip & Furn)	2,700.96	2,560.00	0.00	2,560.00
Facility Acquis. & Constr. Services:				
Site Improvement	23,509.26	947.49	0.00	947.49
Building Improvements	10,515.15	24,455.98	109,373.00	(84,917.02)
Total Expenditures	131,376.72	166,436.73	\$ 325,160.00	\$ (158,723.27)
Receipts Over (Under) Expenditures	(45,255.26)	(19,375.22)		
Unencumbered Cash, Beginning	320,116.74	274,861.48		
Unencumbered Cash, Ending	\$ 274,861.48	\$ 255,486.26		

UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
 DRIVER TRAINING FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	\$ 2,592.00	\$ 1,947.00	\$ 2,750.00	\$ (803.00)
State Aid:				
State Safety Aid	2,604.00	3,060.00	3,450.00	(390.00)
Operating Transfers:				
From Supplemental General	<u>10,000.00</u>	<u>0.00</u>	<u>5,000.00</u>	<u>(5,000.00)</u>
Total Receipts	<u>15,196.00</u>	<u>5,007.00</u>	<u>\$ 11,200.00</u>	<u>\$ (6,193.00)</u>
Expenditures				
Instruction:				
Salaries	12,017.52	12,022.02	12,500.00	(477.98)
Employee Benefits	924.49	926.07	1,025.00	(98.93)
Purchased Professional Services	8.00	0.00	0.00	0.00
Supplies	176.60	0.00	250.00	(250.00)
Other	0.00	0.00	10,793.00	(10,793.00)
Vehicle Operations & Maint. Services:				
Motor Fuel	<u>385.89</u>	<u>293.36</u>	<u>500.00</u>	<u>(206.64)</u>
Total Expenditures	<u>13,512.50</u>	<u>13,241.45</u>	<u>\$ 25,068.00</u>	<u>\$ (11,826.55)</u>
Receipts Over (Under) Expenditures	1,683.50	(8,234.45)		
Unencumbered Cash, Beginning	<u>12,226.14</u>	<u>13,909.64</u>		
Unencumbered Cash, Ending	<u>\$ 13,909.64</u>	<u>\$ 5,675.19</u>		

UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
 FOOD SERVICE FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Food Sales	\$ 49,060.20	\$ 53,457.88	\$ 52,660.00	\$ 797.88
Miscellaneous	1,273.34	2,133.98	1,500.00	633.98
State Aid:				
State Food Assistance	1,353.61	1,428.00	1,320.00	108.00
Federal Aid:				
Child Nutrition Program	55,968.63	59,730.49	57,793.00	1,937.49
Operating Transfers:				
From Supplemental General	<u>70,000.00</u>	<u>65,000.00</u>	<u>65,000.00</u>	<u>0.00</u>
Total Receipts	<u>177,655.78</u>	<u>181,750.35</u>	<u>\$ 178,273.00</u>	<u>\$ 3,477.35</u>
Expenditures				
Food Service Operation:				
Salaries	63,013.04	63,194.49	65,000.00	(1,805.51)
Employee Benefits	17,369.02	20,095.55	20,000.00	95.55
Other Purchased Services	936.26	961.25	1,500.00	(538.75)
Food & Supplies	85,597.15	94,229.20	87,500.00	6,729.20
Property (Equip & Furn)	499.88	2,357.26	500.00	1,857.26
Other	<u>2,067.05</u>	<u>192.49</u>	<u>56,189.00</u>	<u>(55,996.51)</u>
Total Expenditures	<u>169,482.40</u>	<u>181,030.24</u>	<u>\$ 230,689.00</u>	<u>\$ (49,658.76)</u>
Receipts Over (Under) Expenditures	8,173.38	720.11		
Unencumbered Cash, Beginning	<u>44,290.25</u>	<u>52,463.63</u>		
Unencumbered Cash, Ending	<u>\$ 52,463.63</u>	<u>\$ 53,183.74</u>		

UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
PROFESSIONAL DEVELOPMENT FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From Supplemental General	\$ 10,000.00	\$ 11,000.00	\$ 10,000.00	\$ 1,000.00
Total Receipts	<u>10,000.00</u>	<u>11,000.00</u>	<u>\$ 10,000.00</u>	<u>\$ 1,000.00</u>
Expenditures				
Instructional Support Staff:				
Salaries	6,450.00	3,100.00	7,000.00	(3,900.00)
Employee Benefits	1,212.15	934.46	1,260.00	(325.54)
Purchased Professional Services	5,739.55	5,824.26	6,000.00	(175.74)
Other	0.00	2,120.00	6,711.00	(4,591.00)
Other Supplemental Services:				
Supplies	<u>948.27</u>	<u>1,176.09</u>	<u>1,000.00</u>	<u>176.09</u>
Total Expenditures	<u>14,349.97</u>	<u>13,154.81</u>	<u>\$ 21,971.00</u>	<u>\$ (8,816.19)</u>
Receipts Over (Under) Expenditures	(4,349.97)	(2,154.81)		
Unencumbered Cash, Beginning	<u>16,180.98</u>	<u>11,831.01</u>		
Unencumbered Cash, Ending	<u>\$ 11,831.01</u>	<u>\$ 9,676.20</u>		

UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
SPECIAL EDUCATION FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	\$ 3,153.57	\$ 6,139.09	\$ 5,000.00	\$ 1,139.09
Operating Transfers:				
From General	144,138.42	172,742.86	176,000.00	(3,257.14)
From Supplemental General	37,551.04	1,028.12	50,000.00	(48,971.88)
Total Receipts	<u>184,843.03</u>	<u>179,910.07</u>	<u>\$ 231,000.00</u>	<u>\$ (51,089.93)</u>
Expenditures				
Instruction:				
Other Purchased Services				
Assessments	60,525.78	69,316.00	70,000.00	(684.00)
Flow-thru	142,690.00	142,645.00	172,000.00	(29,355.00)
Supplies	1,605.39	2,904.72	0.00	2,904.72
Other	105.00	881.00	97,922.00	(97,041.00)
Vehicle Operating Services:				
Salaries	0.00	0.00	4,000.00	(4,000.00)
Employee Benefits	0.00	0.00	300.00	(300.00)
Other Purchased Services	0.00	0.00	350.00	(350.00)
Supplies	78.81	135.13	350.00	(214.87)
Total Expenditures	<u>205,004.98</u>	<u>215,881.85</u>	<u>\$ 344,922.00</u>	<u>\$ (129,040.15)</u>
Receipts Over (Under) Expenditures	(20,161.95)	(35,971.78)		
Unencumbered Cash, Beginning	<u>135,328.70</u>	<u>115,166.75</u>		
Unencumbered Cash, Ending	<u>\$ 115,166.75</u>	<u>\$ 79,194.97</u>		

UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
VOCATIONAL EDUCATION FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From General	\$ 35,000.00	\$ 30,269.03	\$ 0.00	\$ 30,269.03
From Supplemental General	<u>60,000.00</u>	<u>63,391.74</u>	<u>80,000.00</u>	<u>(16,608.26)</u>
Total Receipts	<u>95,000.00</u>	<u>93,660.77</u>	<u>\$ 80,000.00</u>	<u>\$ 13,660.77</u>
Expenditures				
Instruction:				
Salaries	82,800.00	85,100.00	85,000.00	100.00
Employee Benefits	5,973.17	6,159.31	6,100.00	59.31
Purchased Professional Services	812.50	485.36	1,000.00	(514.64)
Supplies	1,168.82	1,686.60	2,000.00	(313.40)
Other	<u>675.00</u>	<u>470.00</u>	<u>20,251.00</u>	<u>(19,781.00)</u>
Total Expenditures	<u>91,429.49</u>	<u>93,901.27</u>	<u>\$ 114,351.00</u>	<u>\$ (20,449.73)</u>
Receipts Over (Under) Expenditures	3,570.51	(240.50)		
Unencumbered Cash, Beginning	<u>31,543.97</u>	<u>35,114.48</u>		
Unencumbered Cash, Ending	<u>\$ 35,114.48</u>	<u>\$ 34,873.98</u>		



UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
 GIFTS AND GRANTS FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<u>2013</u>	<u>2014</u>
Receipts		
Local Sources:		
Donations	\$ 100,825.04	\$ 132,105.49
Total Receipts	<u>100,825.04</u>	<u>132,105.49</u>
Expenditures		
Instruction:		
Supplies	1,347.00	4,463.05
Other	<u>78,002.60</u>	<u>7,513.03</u>
Total Expenditures	<u>79,349.60</u>	<u>11,976.08</u>
Receipts Over (Under) Expenditures	21,475.44	120,129.41
Unencumbered Cash, Beginning	808,825.49	830,436.93
Prior Year Cancelled Encumbrances	<u>136.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u><u>\$ 830,436.93</u></u>	<u><u>\$ 950,566.34</u></u>

UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
 KPERS SPECIAL RETIREMENT FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
State Aid:				
KPERS	\$ 146,236.92	\$ 163,262.40	\$ 184,259.00	\$ (20,996.60)
Total Receipts	<u>146,236.92</u>	<u>163,262.40</u>	<u>\$ 184,259.00</u>	<u>\$ (20,996.60)</u>
Expenditures				
Instruction:				
Employee Benefits	93,591.61	104,487.92	110,274.00	(5,786.08)
Student Support Services:				
Employee Benefits	4,387.10	4,897.88	12,489.00	(7,591.12)
Instructional Support Staff:				
Employee Benefits	5,849.48	6,530.50	7,065.00	(534.50)
General Administration:				
Employee Benefits	5,849.48	6,530.50	9,839.00	(3,308.50)
School Administration:				
Employee Benefits	14,623.70	16,326.24	20,202.00	(3,875.76)
Operations & Maintenance:				
Employee Benefits	10,236.59	11,428.36	11,305.00	123.36
Student Transportation Services:				
Employee Benefits	5,849.48	6,530.50	6,280.00	250.50
Food Service:				
Employee Benefits	<u>5,849.48</u>	<u>6,530.50</u>	<u>6,805.00</u>	<u>(274.50)</u>
Total Expenditures	<u>146,236.92</u>	<u>163,262.40</u>	<u>\$ 184,259.00</u>	<u>\$ (20,996.60)</u>
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
 CONTINGENCY RESERVE FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<u>2013</u>	<u>2014</u>
Receipts		
None	\$ 0.00	\$ 0.00
Total Receipts	<u>0.00</u>	<u>0.00</u>
Expenditures		
None	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>190,275.00</u>	<u>190,275.00</u>
Unencumbered Cash, Ending	<u><u>\$ 190,275.00</u></u>	<u><u>\$ 190,275.00</u></u>

UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
 TEXTBOOK RENTAL FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<u>2013</u>	<u>2014</u>
Receipts		
Local Sources:		
Rental Fees & Books	\$ 4,511.40	\$ 0.00
Total Receipts	<u>4,511.40</u>	<u>0.00</u>
Expenditures		
Instruction:		
Supplies	<u>0.00</u>	<u>18,874.08</u>
Total Expenditures	<u>0.00</u>	<u>18,874.08</u>
Receipts Over (Under) Expenditures	4,511.40	(18,874.08)
Unencumbered Cash, Beginning	<u>31,893.49</u>	<u>36,404.89</u>
Unencumbered Cash, Ending	<u>\$ 36,404.89</u>	<u>\$ 17,530.81</u>

UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
 RECREATION COMMISSION FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 55,624.28	\$ 61,575.14	\$ 55,603.00	\$ 5,972.14
Delinquent Tax	517.67	229.16	564.00	(334.84)
Motor Veh./16-20M Veh. Tax	8,510.32	8,386.08	8,231.00	155.08
Recreational Vehicle Tax	112.33	96.08	123.00	(26.92)
Local Sources:				
Other Receipts from Local Sources	<u>5,789.12</u>	<u>0.00</u>	<u>12,651.00</u>	<u>(12,651.00)</u>
Total Receipts	<u>70,553.72</u>	<u>70,286.46</u>	<u>\$ 77,172.00</u>	<u>\$ (6,885.54)</u>
Expenditures				
Community Service Operations	<u>88,000.00</u>	<u>73,115.34</u>	<u>80,000.00</u>	<u>(6,884.66)</u>
Total Expenditures	<u>88,000.00</u>	<u>73,115.34</u>	<u>\$ 80,000.00</u>	<u>\$ (6,884.66)</u>
Receipts Over (Under) Expenditures	(17,446.28)	(2,828.88)		
Unencumbered Cash, Beginning	<u>20,275.16</u>	<u>2,828.88</u>		
Unencumbered Cash, Ending	<u>\$ 2,828.88</u>	<u>\$ 0.00</u>		

UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
 RECREATION COMMISSION EMPLOYEE BENEFIT FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 7,155.94	\$ 7,923.55	\$ 7,155.00	\$ 768.55
Delinquent Tax	66.99	29.47	73.00	(43.53)
Motor Veh./16-20M Veh. Tax	1,093.40	1,080.20	1,059.00	21.20
Recreational Vehicle Tax	14.43	12.38	16.00	(3.62)
Local Sources:				
Other Receipts from Local Sources	<u>789.42</u>	<u>0.00</u>	<u>2,500.00</u>	<u>(2,500.00)</u>
Total Receipts	<u>9,120.18</u>	<u>9,045.60</u>	<u>\$ 10,803.00</u>	<u>\$ (1,757.40)</u>
Expenditures				
Community Service Operations	<u>12,000.00</u>	<u>9,504.57</u>	<u>11,000.00</u>	<u>(1,495.43)</u>
Total Expenditures	<u>12,000.00</u>	<u>9,504.57</u>	<u>\$ 11,000.00</u>	<u>\$ (1,495.43)</u>
Receipts Over (Under) Expenditures	(2,879.82)	(458.97)		
Unencumbered Cash, Beginning	<u>3,338.79</u>	<u>458.97</u>		
Unencumbered Cash, Ending	<u>\$ 458.97</u>	<u>\$ 0.00</u>		

UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
 TITLE I FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<u>2013</u>	<u>2014</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 39,153.00	\$ 33,994.00
Total Receipts	<u>39,153.00</u>	<u>33,994.00</u>
Expenditures		
Instruction:		
Salaries	35,400.24	30,551.30
Employee Benefits	3,539.00	3,442.70
Supplies	<u>213.76</u>	<u>0.00</u>
Total Expenditures	<u>39,153.00</u>	<u>33,994.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>

UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
 TITLE II-A FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<u>2013</u>	<u>2014</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 10,120.00	\$ 9,321.00
Total Receipts	<u>10,120.00</u>	<u>9,321.00</u>
Expenditures		
Instruction:		
Salaries	9,662.65	7,061.16
Employee Benefits	457.35	1,676.40
Purchased Professional Services	0.00	500.00
Supplies	<u>0.00</u>	<u>83.44</u>
Total Expenditures	<u>10,120.00</u>	<u>9,321.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>



UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
 REAP GRANT FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<u>2013</u>	<u>2014</u>
Receipts		
Federal Aid:		
US Dept of Education	\$ 19,015.00	\$ 17,938.00
Total Receipts	<u>19,015.00</u>	<u>17,938.00</u>
Expenditures		
Instruction:		
Property (Equip & Furn)	<u>19,015.00</u>	<u>17,938.00</u>
Total Expenditures	<u>19,015.00</u>	<u>17,938.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
 BOND AND INTEREST FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 212,297.01	\$ 247,458.15	\$ 223,621.00	\$ 23,837.15
Delinquent Tax	1,874.63	874.64	2,150.00	(1,275.36)
Motor Veh./16-20M Veh. Tax	29,475.05	31,336.46	30,837.00	499.46
Recreational Vehicle Tax	388.32	358.55	463.00	(104.45)
State Aid:				
Capital Improvement Aid	41,813.00	54,744.00	54,744.00	0.00
Total Receipts	<u>285,848.01</u>	<u>334,771.80</u>	<u>\$ 311,815.00</u>	<u>\$ 22,956.80</u>
Expenditures				
Interest	98,750.00	93,125.00	93,125.00	0.00
Commission & Postage	0.00	0.00	1,000.00	(1,000.00)
Principal	<u>180,000.00</u>	<u>195,000.00</u>	<u>195,000.00</u>	<u>0.00</u>
Total Expenditures	<u>278,750.00</u>	<u>288,125.00</u>	<u>\$ 289,125.00</u>	<u>\$ (1,000.00)</u>
Receipts Over (Under) Expenditures	7,098.01	46,646.80		
Unencumbered Cash, Beginning	<u>259,130.07</u>	<u>266,228.08</u>		
Unencumbered Cash, Ending	<u>\$ 266,228.08</u>	<u>\$ 312,874.88</u>		

## UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS

## AGENCY FUNDS

## Summary of Receipts and Disbursements

## Regulatory Basis

For the Year Ended June 30, 2014

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
High School:				
Class of 2013	\$ 67.77	\$ 0.00	\$ 67.77	\$ 0.00
Class of 2014	968.41	212.00	783.70	396.71
Class of 2015	7,768.84	18.86	4,149.51	3,638.19
Class of 2016	3,404.57	7,602.50	3,832.15	7,174.92
Class of 2017	0.00	19,391.23	12,924.72	6,466.51
STUCO	0.05	108.00	0.00	108.05
Letterman's Club	1,915.04	135.00	1,015.00	1,035.04
Women's Letterman's Club	135.46	3,845.00	3,596.50	383.96
Cheerleaders	239.38	11,195.48	9,851.37	1,583.49
NHS	1,590.34	9,722.00	8,349.62	2,962.72
KAYS	179.69	768.34	895.91	52.12
Foreign Language Club	0.00	0.00	0.00	0.00
Speech	4.13	0.00	0.00	4.13
Yearbook	3,899.60	11,318.00	12,603.83	2,613.77
FCCLA	1,770.47	2,952.52	3,528.03	1,194.96
SADD	2,387.28	3,980.00	711.51	5,655.77
Art Club	1,002.46	10.00	103.59	908.87
Entrepreneurship Class	3,348.94	3,800.00	3,961.45	3,187.49
Pep Band	636.52	0.00	0.00	636.52
Total High School	29,318.95	75,058.93	66,374.66	38,003.22
Total Agency Funds	\$ 29,318.95	\$ 75,058.93	\$ 66,374.66	\$ 38,003.22

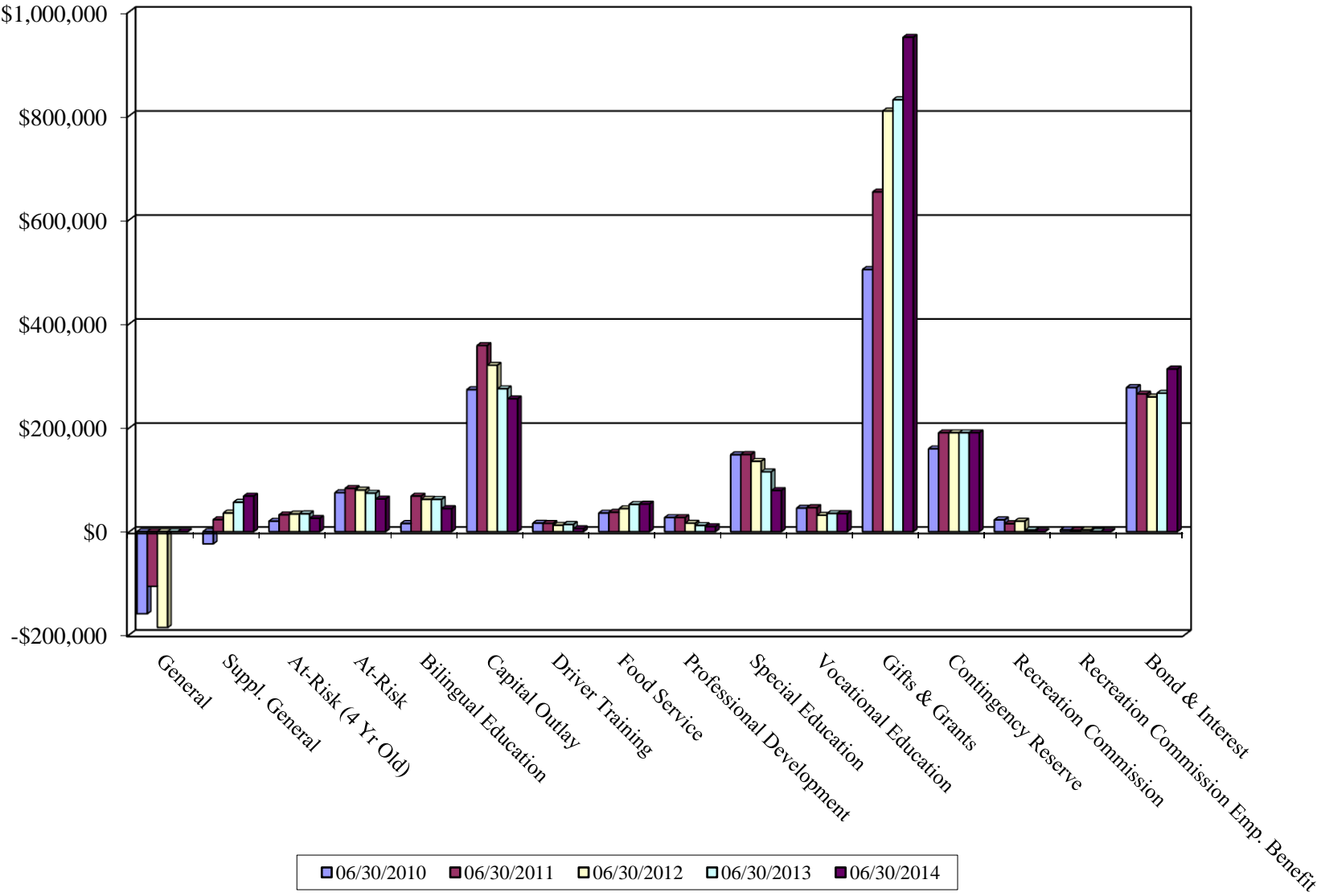
UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
DISTRICT ACTIVITY FUNDS  
Schedule of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2014

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts
High School:			
Student Activities	\$ 0.00	\$ 0.00	\$ 36,742.76
Sales Tax	346.39	0.00	0.00
Pop/Gatorade Machine	461.32	0.00	548.60
Industrial Arts	<u>7,260.00</u>	<u>0.00</u>	<u>0.00</u>
Total High School	<u>8,067.71</u>	<u>0.00</u>	<u>37,291.36</u>
Total District Activity Funds	<u>\$ 8,067.71</u>	<u>\$ 0.00</u>	<u>\$ 37,291.36</u>

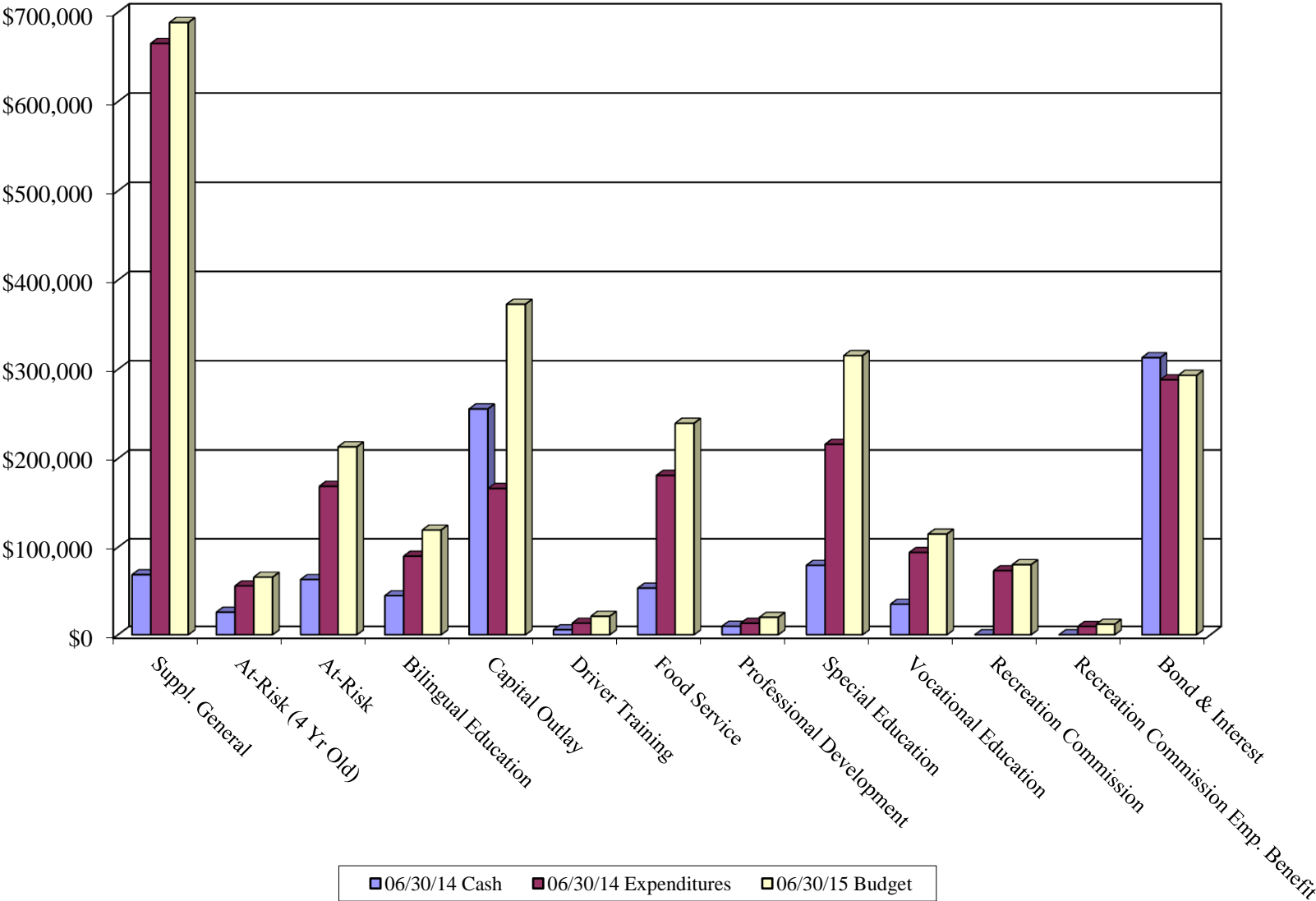
<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 36,742.76	\$ 0.00	\$ 0.00	\$ 0.00
133.03	213.36	0.00	213.36
463.02	546.90	0.00	546.90
<u>0.00</u>	<u>7,260.00</u>	<u>0.00</u>	<u>7,260.00</u>
 37,338.81	 8,020.26	 0.00	 8,020.26
<u>\$ 37,338.81</u>	<u>\$ 8,020.26</u>	<u>\$ 0.00</u>	<u>\$ 8,020.26</u>

## **SUPPLEMENTARY INFORMATION**

# **Unified School District No. 371** **Montezuma, Kansas** **Unencumbered Cash Balances - Selected Funds**

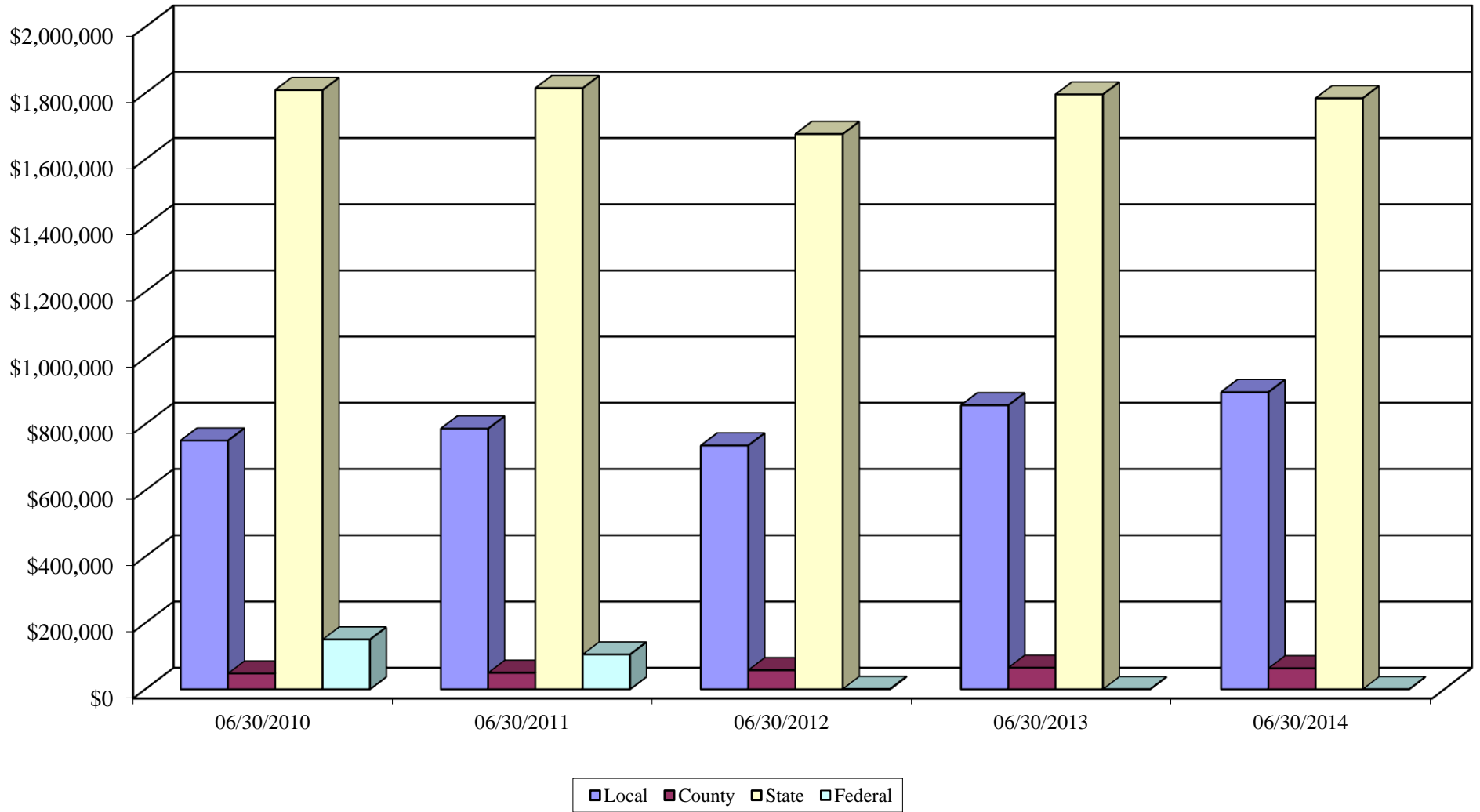


**Unified School District No. 371**  
**Montezuma, Kansas**  
**Unencumbered Cash Compared to Expenditures - Selected Funds**

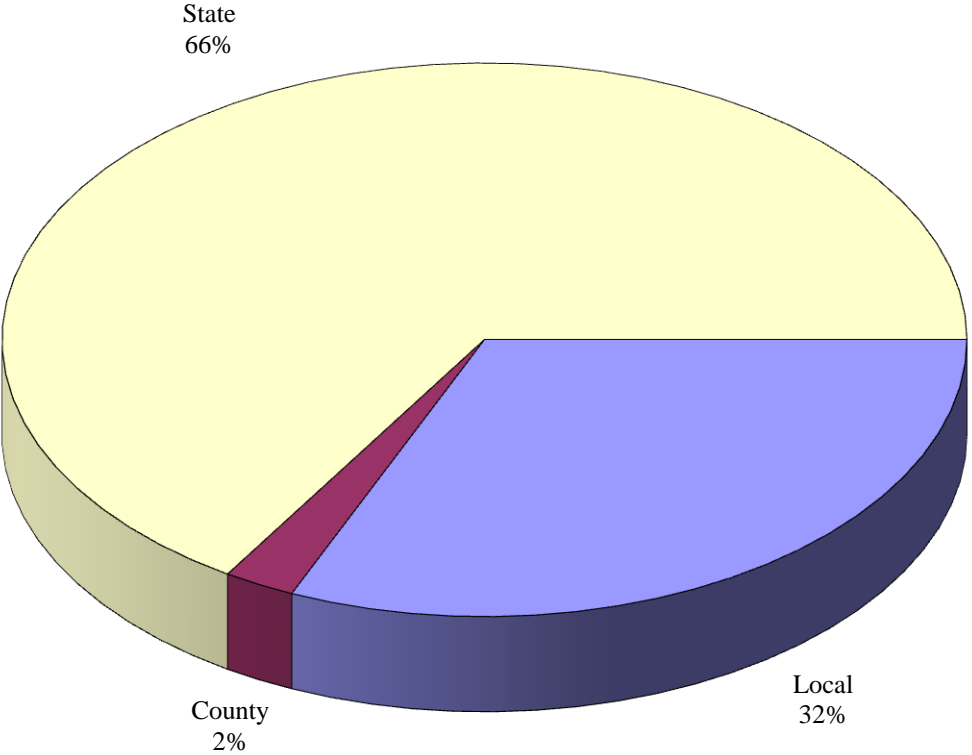




**Unified School District No. 371  
Montezuma, Kansas  
General & Supplemental General Fund Receipts**

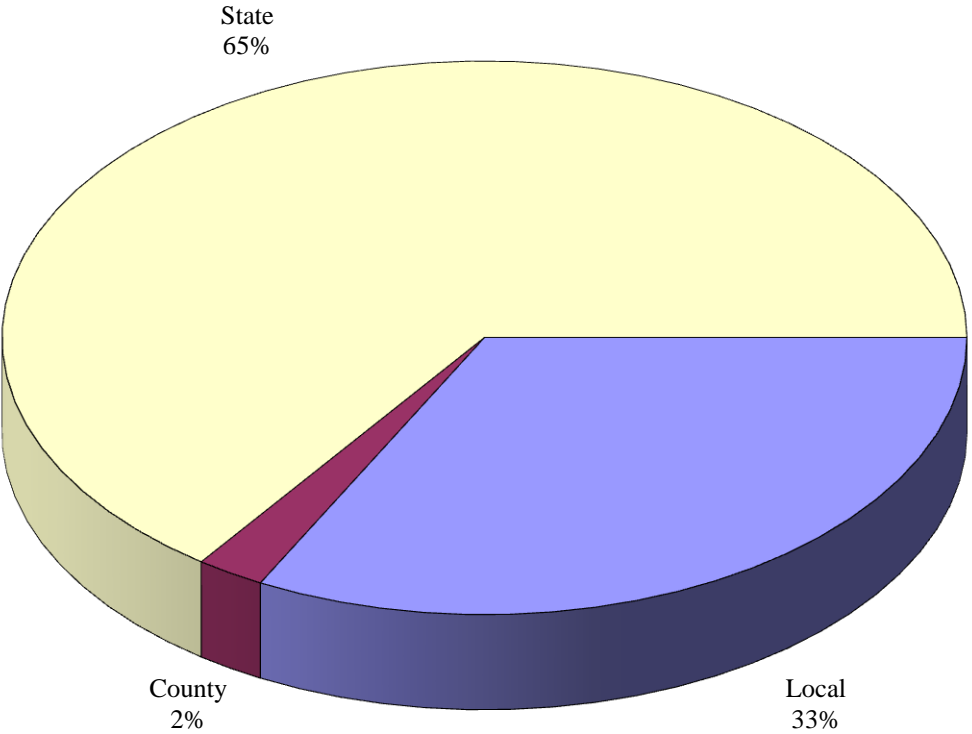


**Unified School District No. 371**  
**Montezuma, Kansas**  
**General & Supplemental General Fund Receipts**



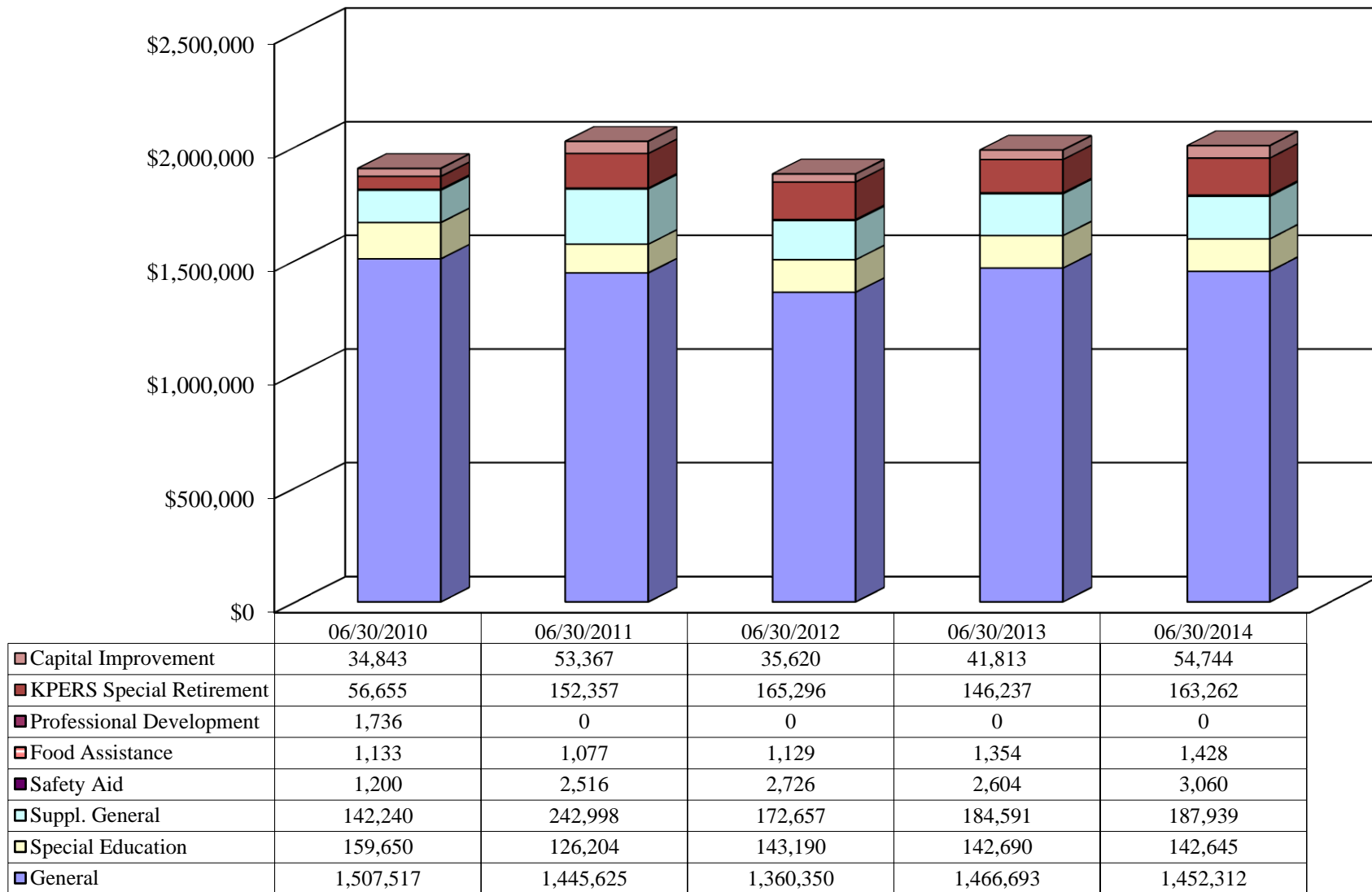
**06/30/2013**

**Unified School District No. 371**  
**Montezuma, Kansas**  
**General & Supplemental General Fund Receipts**

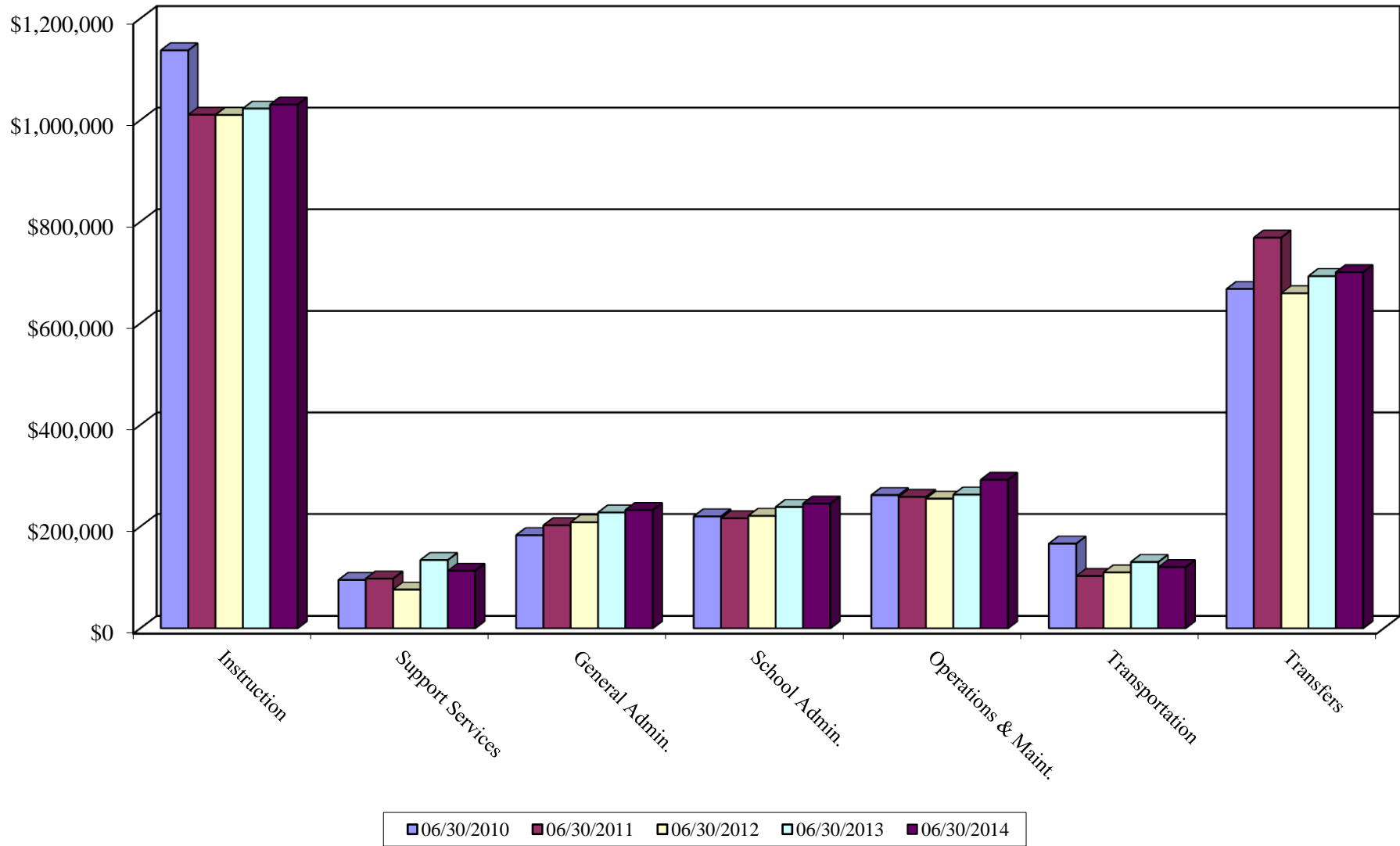


**06/30/2014**

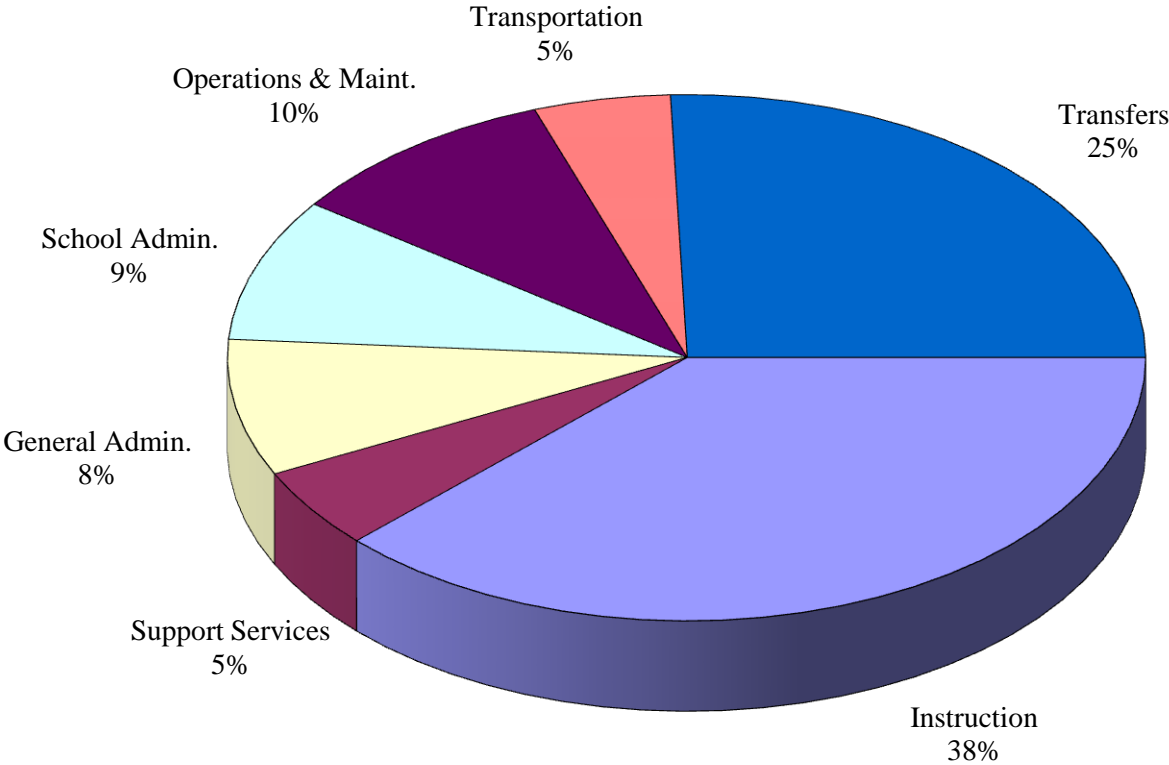
**Unified School District No. 371**  
**Montezuma, Kansas**  
**State Aid**



**Unified School District No. 371**  
**Montezuma, Kansas**  
**General & Supplemental General Fund Expenditures**

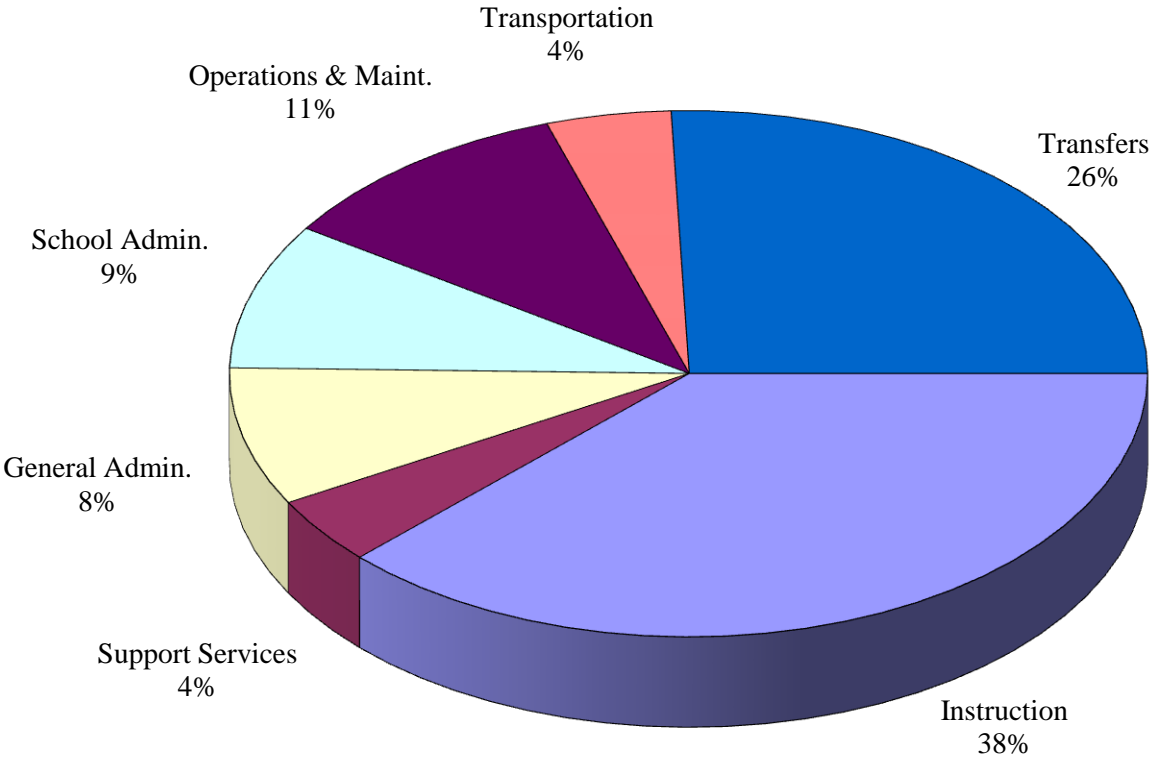


**Unified School District No. 371**  
**Montezuma, Kansas**  
**General & Supplemental General Fund Expenditures**



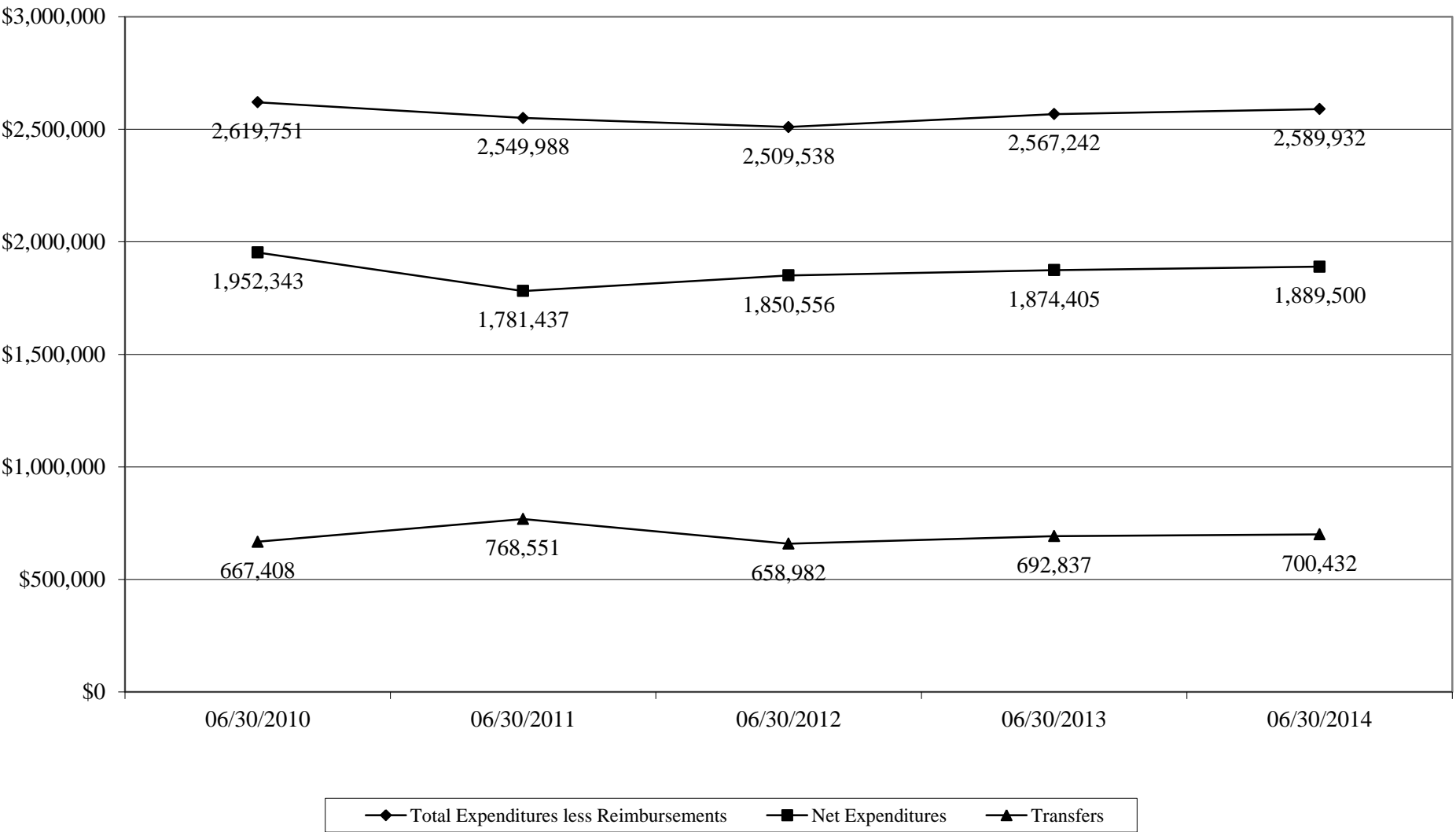
**06/30/2013**

**Unified School District No. 371**  
**Montezuma, Kansas**  
**General & Supplemental General Fund Expenditures**



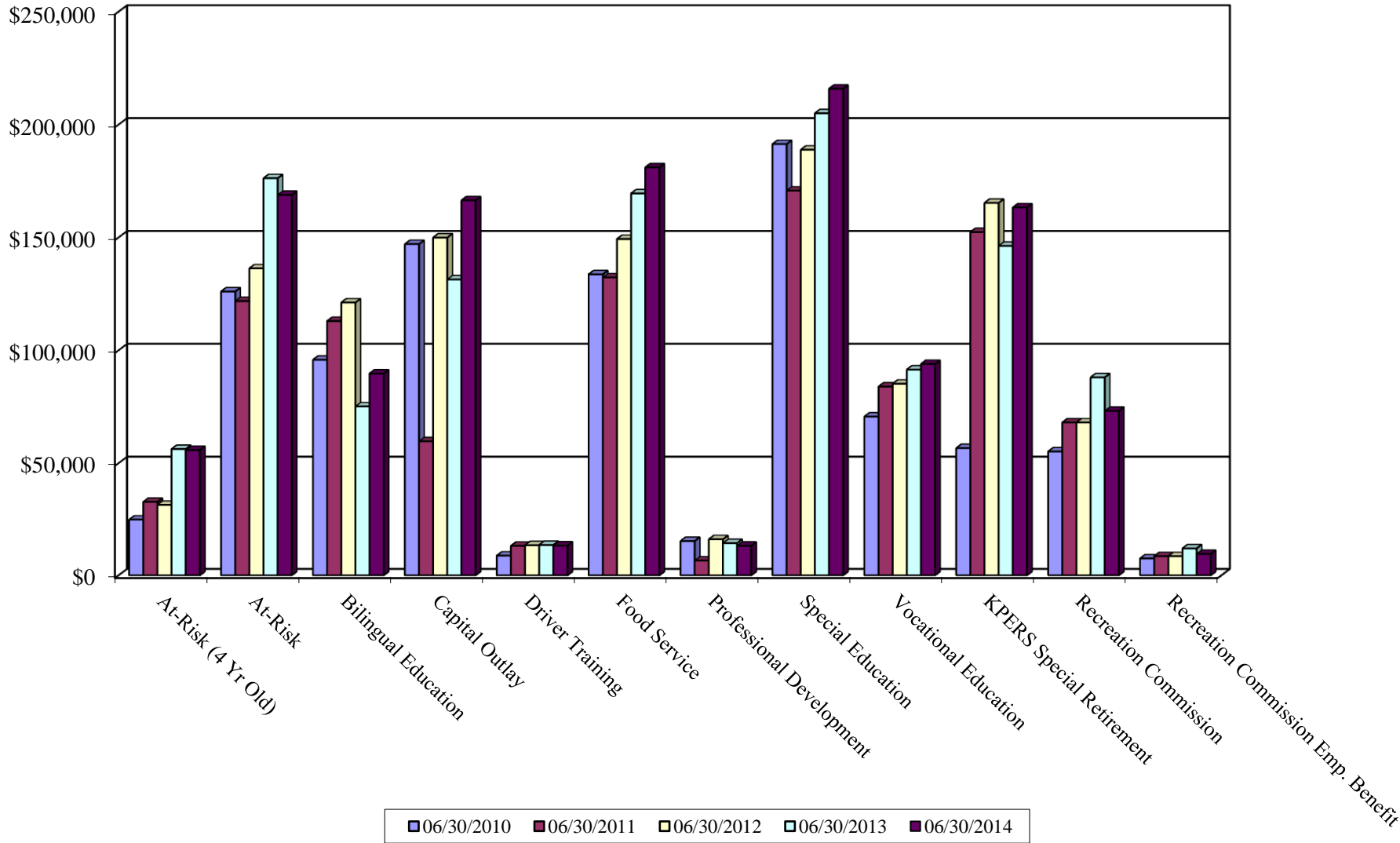
**06/30/2014**

**Unified School District No. 371**  
**Montezuma, Kansas**  
**General & Supplemental General Fund Expenditures**

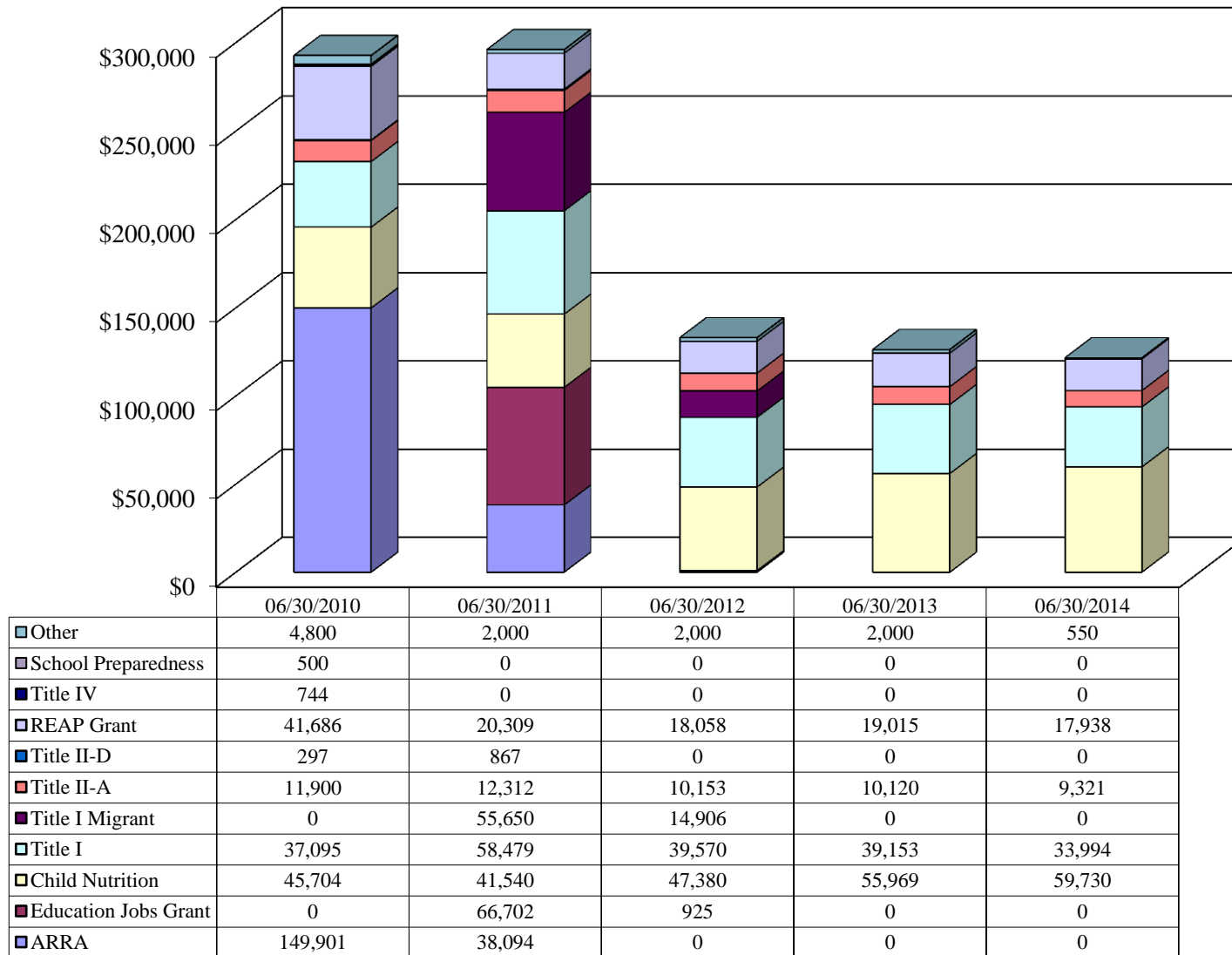




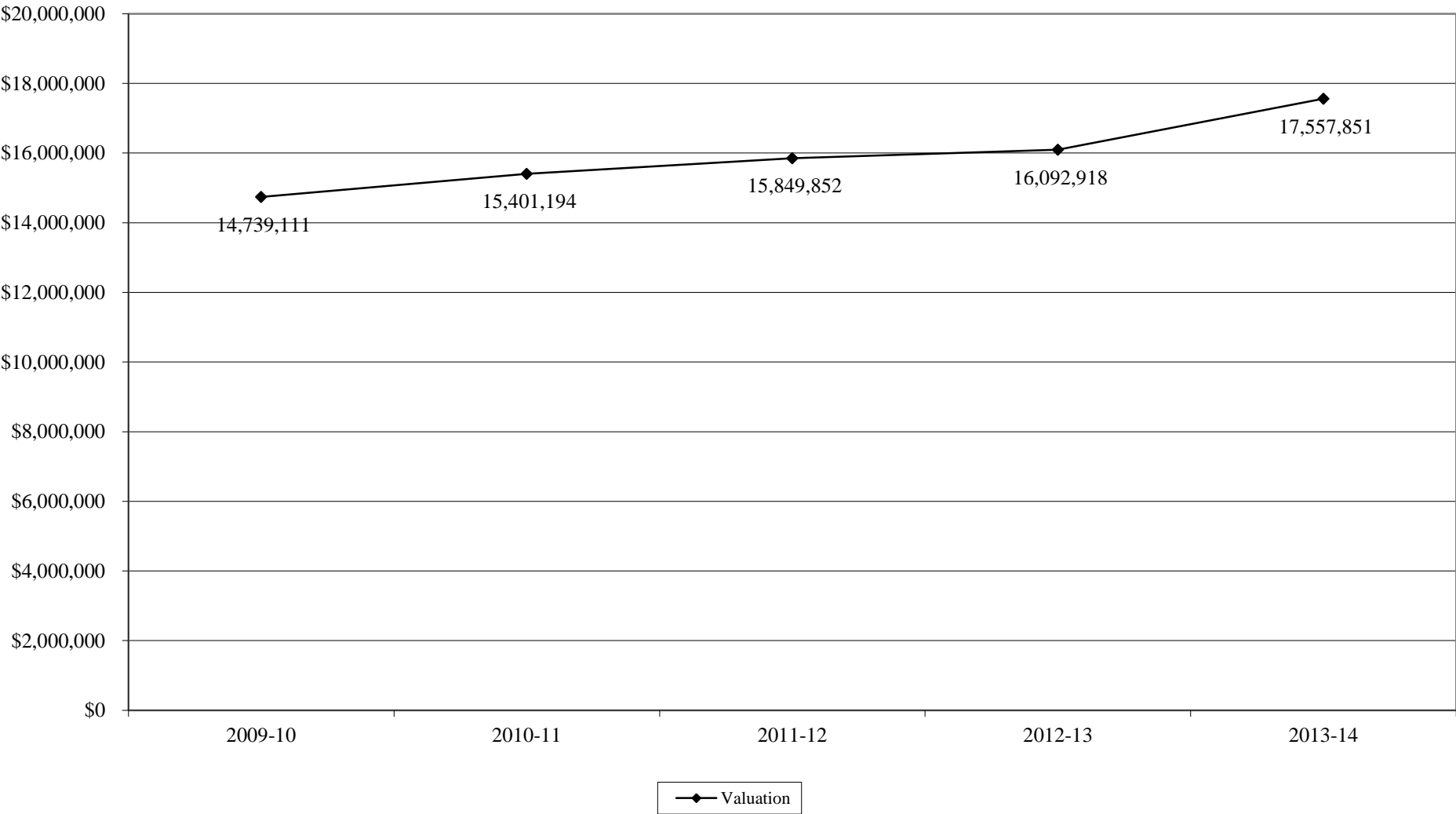
**Unified School District No. 371**  
**Montezuma, Kansas**  
**Special Purpose Fund Expenditures - Selected Funds**



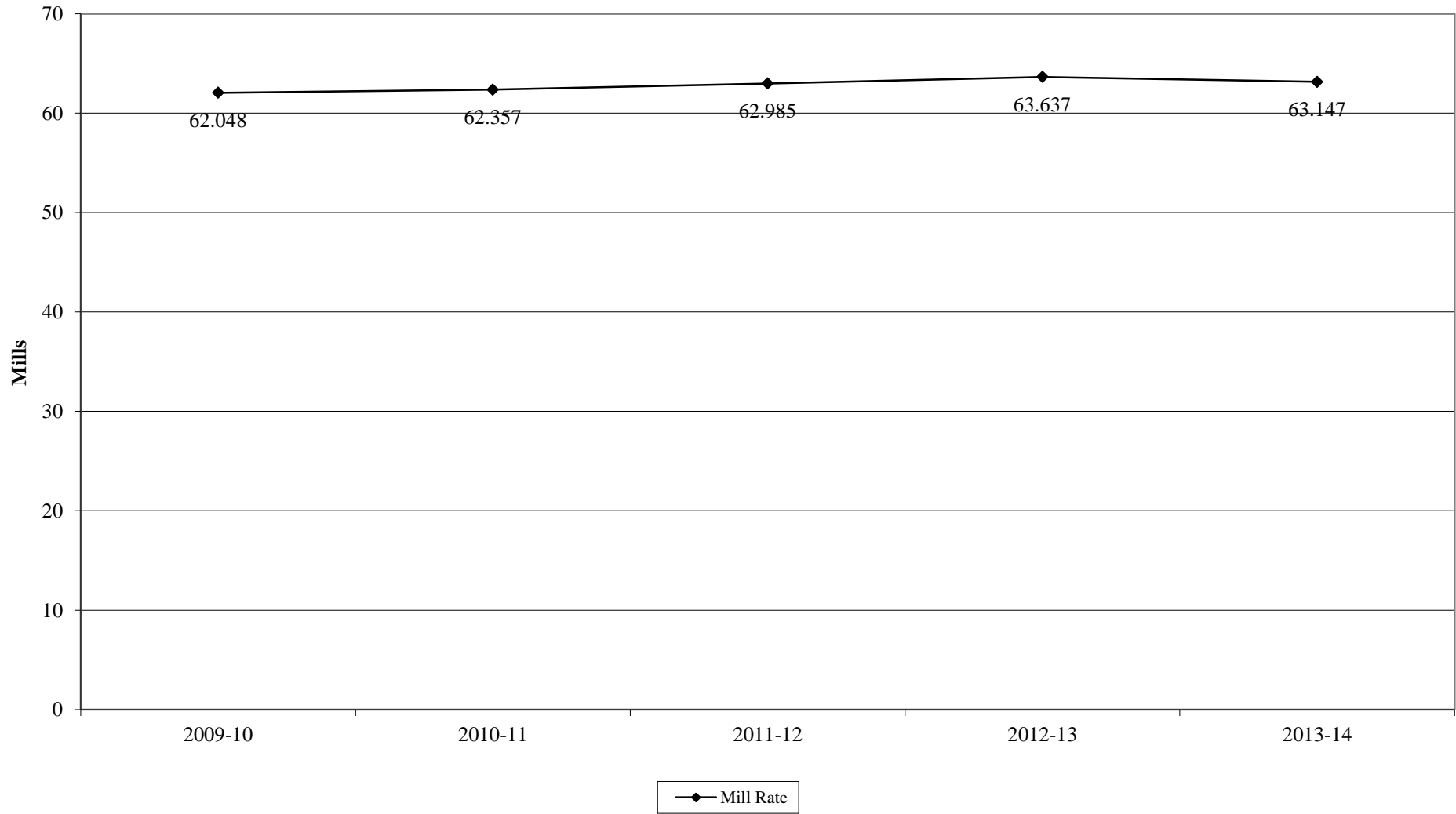
**Unified School District No. 371**  
**Montezuma, Kansas**  
**Federal Aid**



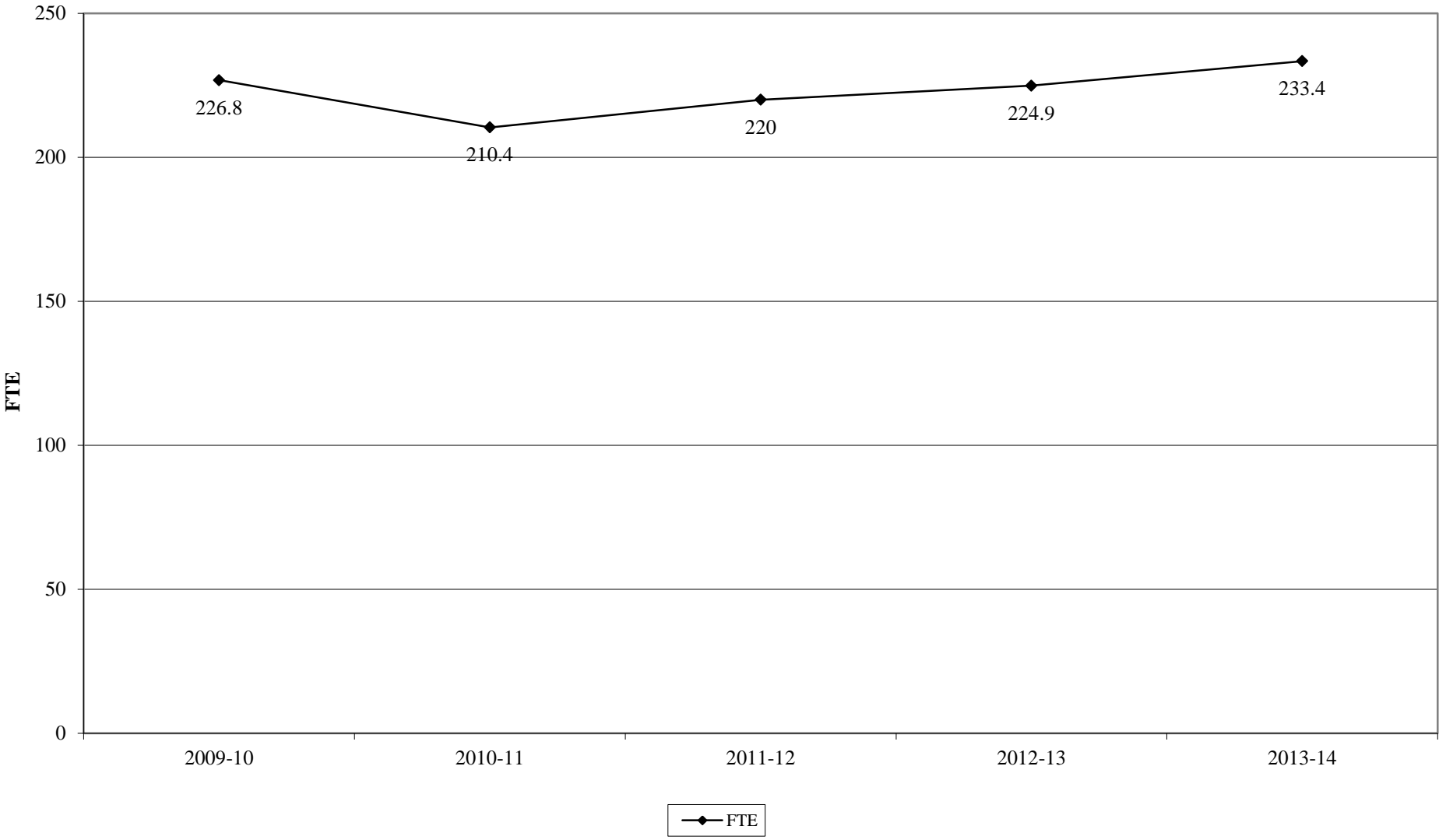
**Unified School District No. 371**  
**Montezuma, Kansas**  
**Valuation**



**Unified School District No. 371**  
**Montezuma, Kansas**  
**Mill Rate**



**Unified School District No. 371**  
**Montezuma, Kansas**  
**FTE**



**Unified School District No. 371**  
**Montezuma, Kansas**  
**General & Supplemental General Fund**  
**Expenditures per Pupil**

